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UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

_____	:	HONORABLE
UNITED STATES OF AMERICA,	:	
	:	
Petitioner,	:	
	:	
v.	:	Civil Action No. 11-
	:	
JOHN J. RYAN, CAROL RYAN,	:	
	:	
Respondents.	:	
_____	:	PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), by and through its undersigned attorneys, avers as follows:

1. This is a proceeding brought to enforce an IRS summons. The Court has jurisdiction over the subject matter of the action pursuant to 26 U.S.C. § 7604(a) and 28 U.S.C. § 1345.

2. Kim Kizzie is a Revenue Officer of the IRS, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an IRS summons pursuant to the set forth in 26 U.S.C. § 7602 and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondents, John J. Ryan and Carol Ryan, reside or are found at 310 Bortons Mill Road, Cherry Hill, New Jersey 08034-3304, which is within the territorial jurisdiction of this Court.

4. Revenue Officer Kizzie is conducting an investigation into the tax liability of John J. Ryan and Carol Ryan for the years 2001, 2002, 2003, 2005, 2006, 2007 and 2008, as is set forth in the attached separate two declarations of Revenue Officer Kizzie (pertaining to each of the respondents, John J. Ryan and Carol Ryan, respectively).

5. The respondents are in possession and control of testimony and documents relevant to and concerning the investigation being conducted by Revenue Officer Kizzie.

6. On May 10, 2011, separate IRS summonses were issued by Revenue Officer Kizzie directing each of the respondents to appear on June 2, 2011, at 9:00 a.m., at the IRS office at 57 Haddonfield Road, Suite 120, Cherry Hill, NJ 08002-4804, to testify and produce certain books, papers, records and other data as specified in the summonses. Attested copies of the summonses were left by Revenue Officer Kizzie at the last and usual place where the respondents' are known to reside, on May 10, 2011. Each summons is attached and incorporated as an exhibit to this petition. (Exhibit A to each of the two Kizzie Declarations.)

7. The respondents failed to appear on June 2, 2011. Their refusal to comply with the respective summons continues to the date

of the filing of this petition, as established in the separate declarations of Revenue Officer Kizzie.

8. The books, papers, records or other data sought by the summonses are not already in the possession of the IRS.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summonses have been taken.

10. It is necessary to obtain the testimony and to examine the books, papers, records and other data sought by the summonses in order to properly investigate the Federal tax liability the respondents for the years 2001, 2002, 2003, 2005, 2006, 2007 and 2008, as is evidenced by the attached declarations of Revenue Officer Kizzie.

WHEREFORE, the petitioner seeks relief as follows:

A. Entry of an order directing the respondents to show cause, if there be any, why they should not be made to comply with and obey the IRS summonses served respectively upon them;

B. Entry of an order directing the respondents to comply with and obey the respective summons and each and every requirement thereof by ordering their attendance, testimony, and production of the books, papers, records and other data called for by the terms of each summons, at such time and place as may be determined by Revenue Officer Kizzie or any other proper officer or employee of the IRS;

C. Entry of an award in favor of the United States for its costs in maintaining this action;

D. Entry of an order granting such other and further relief as may be determined just and proper.

Respectfully submitted,

PAUL J. FISHMAN
United States Attorney

s/ PAUL A. BLAINE
By: PAUL A. BLAINE
Assistant U.S. Attorney

Date: September 6, 2011